

## SUPPLEMENTARY INSTRUCTIONS FOR IDAHO COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

Ambulance service districts  
 Aquifer protection districts  
 Burn seed areas  
 County hospital boards  
 County-based intermodal commerce authorities  
 County irrigation, drainage, and reclamation projects  
 County museum boards  
 Extermination districts (agricultural pest)  
 Fair districts  
 Herd districts  
 Joint powers boards for the operation of emergency  
 Communications services (county)  
 Local improvement districts  
 Mosquito abatement districts  
 Noxious weed control districts  
 Public health districts  
 Stumpage districts  
 Television translator districts  
 Weather modification districts

### EXCLUDE ALL OTHER FISCAL ACTIVITIES

Auditorium districts  
 Cemetery districts  
 Drainage districts  
 Fire protection districts  
 Flood control districts  
 Highway districts  
 Hospital districts  
 Housing districts  
 Irrigation districts  
 Levee districts  
 Library districts  
 Port district  
 Recreation districts  
 Regional library systems  
 Regional public transportation authorities  
 Soil conservation districts  
 Water and sewer districts  
 Watershed improvement districts

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

##### Include

- All real and personal property taxes collected for all county funds
- Both current and delinquent taxes for all county purposes

##### Exclude

- Collection from levies of state, cities, school districts, and other taxing districts

#### 3. B. Local sales taxes

##### 8. Other sales tax (code T19)

##### Include

- Hotel/motel room tax

#### 3. C. Licensing and permit taxes

##### 2. Amusements licensing and permit taxes (code T21)

##### Include

- Proceeds from licensing and permits for billiards/pool halls, dance halls, and amusements

##### 3. Motor vehicle licensing and permit taxes (code T24)

##### Include

- Amount of drivers and vehicles licenses kept by the county

##### 4. Public utilities licensing and permit taxes (code T27)

##### Include

- Administrative fees retained by the county for registering taxicabs, buses, and school buses

#### 4. Intergovernmental revenues

##### A. Streets and highways – From the State (code C46)

##### Include

- Highway users revenue
- Federal forest reserve revenue

##### M. General support - From the State (code C30)

##### Include

- State revenue sharing (sales tax)
- Liquor profits apportionment
- Property tax relief

##### N. All other - From the State (code C89)

##### Include

- Water pollution control
- Law enforcement and justice planning grants
- Flood control aid
- Library grants
- Park and recreations grants
- All other State grant and reimbursements

### PART 3 – EXPENDITURES

#### 8. Intergovernmental expenditures

##### A. Streets and highways (code M44)

##### Include

- Amounts of county road and bridge funds distributed to municipalities

**11. Personnel expenditures (code Z00)**

**Include**

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage

**PART 4 – INDEBTEDNESS**

**12. Long-term debt**

**A. Debt for public purposes**

**Include**

- Debt and interest bearing short-term debt transactions of this county government, its boards and commissions, and utilities it runs and operates

**B. Debt for private purposes**

**Include**

- Industrial revenue, mortgage revenue, pollution control
- Public debt bonds for privately owned business purposes